

**FY 2009-10 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: FACILITIES FUND

Section/Index No: 687202

Sub-Object No. and Title	Adopted 2008-09	Requested 2009-10	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

1700 Interest on Pooled Cash	\$8,000	\$105,000	\$97,000	1212.50%
1701 Interest Earned	11,809	6,030	(5,779)	(48.94%)
1800 Rents/Concessions	30,000	37,000	7,000	23.33%
1801 Rent - Real Estate	4,255,636	4,075,660	(179,976)	(4.23%)
<b>Subtotal Use of Money</b>	<b>\$4,305,445</b>	<b>\$4,223,690</b>	<b>(\$81,755)</b>	<b>(1.90%)</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

4200 ENT - LTD Proceeds	\$6,737,764	\$2,900,000	(\$3,837,764)	(56.96%)
4209 ENT - LTD Proceeds - Clearing	(6,737,764)	(2,900,000)	3,837,764	(56.96%)
4210 Advances	0	143,550	143,550	N/A
4219 Advances-Clearing	0	(143,550)	(143,550)	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$4,305,445</b>	<b>\$4,223,690</b>	<b>(\$81,755)</b>	<b>(1.90%)</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6040 Communications	\$40,000	\$10,000	(\$30,000)	(75.00%)
6085 Janitorial Services	118,000	100,000	(18,000)	(15.25%)
6180 Maintenance - Buildings	230,000	250,000	20,000	8.70%
6190 Landscape Service	35,000	25,000	(10,000)	(28.57%)
6500 Professional / Spec Svcs	300,000	0	(300,000)	(100.00%)
6522 District Services	5,000	5,000	0	0.00%
6523 District Operations	350,000	400,000	50,000	14.29%
7206 Equipment Usage Charge	23,000	25,300	2,300	10.00%
7320 Utilities	70,000	24,000	(46,000)	(65.71%)
7394 Power	76,000	180,000	104,000	136.84%
<b>Subtotal Services and Supplies</b>	<b>\$1,247,000</b>	<b>\$1,019,300</b>	<b>(\$227,700)</b>	<b>(18.26%)</b>

**OTHER CHARGES**

7920 Interest	\$640,066	\$679,726	\$39,660	6.20%
7980 Depreciation	664,500	979,500	315,000	47.40%
<b>Subtotal Other Charges</b>	<b>\$1,304,566</b>	<b>\$1,659,226</b>	<b>\$354,660</b>	<b>27.19%</b>

## SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 687202

Sub-Object No. and Title	Adopted 2008-09	Requested 2009-10	Difference	Percent Change
<b><u>FIXED ASSETS</u></b>				
8510 Buildings/Improvements	\$8,185,000	\$2,850,000	(\$5,335,000)	(65.18%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$8,185,000</b>	<b>\$2,850,000</b>	<b>(\$5,335,000)</b>	<b>(65.18%)</b>
<b><u>ADMIN CONTROL</u></b>				
9200 ENT - Principal	\$842,889	\$877,469	\$34,580	4.10%
9209 ENT - Principal Clearing	(842,889)	(877,469)	(34,580)	4.10%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,736,566</b>	<b>\$5,528,526</b>	<b>(\$5,208,040)</b>	<b>(48.51%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$6,431,121</b>	<b>\$1,304,836</b>	<b>(\$5,126,285)</b>	<b>(79.71%)</b>

**FY 2009-10 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Internal Service Fund

Section Title: Facilities Fund

Character: Use of Money and Property

Character No.: 687202-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$6,000,000
Projected Interest Rate	1.75%
Projected/Planned Interest on Pooled Cash	\$105,000

***1701 Interest Earned***

This is the interest received on the advance to the Power Resources Fund for the sale of the photovoltaic facility located at 404 Aviation Blvd.

***1800 Rents/Concessions***

This records the rent received from tenants at the College Avenue facility.

***1801 Rent - Real Estate***

This account records the rental income received for the Agency's General Fund for use of Agency Administrative, Flood Control, and Operations and Maintenance facilities and maintenance facilities at the Airport treatment plant. Rental income will be maintained at a level sufficient to cover facilities operations and maintenance costs, debt service, and depreciation. Includes \$557,000 to accumulate fund balance for the payoff payment at 404 Aviation Blvd. due in FY 14-15.

Character Title: Administrative Control Account

Character No.: 687202-42

***4200 ENT - LTD Proceeds***

This account records the proceeds from a equipment lease for the Geo-Thermal Exchange Project.

***4209 ENT - LTD Proceeds - Clearing***

This is the clearing account for sub-object 4200.

***4210 Advances***

This account records the proceeds from the ISF-Power Resources Fund for the purchase of the photovoltaic facility at 404 Aviation.

***4219 Advances-Clearing***

This is the clearing account for sub-object 4210.

**FY 2009-10 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Internal Service Fund  
Section Title: Facilities Fund

Character Title: Services and Supplies Character No.: 687202-60

**6040 Communications**

PCAS No. Various

This item covers costs for the telephone system repairs.

**6085 Janitorial Services**

PCAS No. 516

This item is requested to provide funds for custodial services for the Agency's Administration building, O&M Center and Airport treatment plant.

**6180 Maintenance - Buildings**

PCAS No. 516

Maintenance - Buildings covers all maintenance costs of the Agency's administrative office complex and the maintenance building at the Airport treatment plant.

**6190 Landscape Service**

PCAS No. 516

Landscape Service covers the cost of grounds and landscape maintenance at the administrative complex.

**6522 District Services**

PCAS No. Various

This accounts records the service and supply type items associated with operations and maintenance of facilities.

**6523 District Operations**

PCAS No. Various

This item is requested to provide funds to charge salary and benefits for staff assigned to projects that deal with the Administration building at 404 Aviation Blvd.

**7206 Equipment Usage Charge**

PCAS No. Various

This item is requested to provide funds for equipment usage.

**7320 Utilities**

PCAS No. 516

This item includes the costs of water at the Agency's College Avenue complex, the maintenance building at the Airport treatment plant and 1315 Airport Blvd. O&M Center.

**7394 Power**

PCAS No. Various

This item includes the costs of gas and electric at the Agency's College Avenue complex, the maintenance building at the Airport treatment plant and 1315 Airport Blvd. O&M Center.

**FY 2009-10 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Internal Service Fund

Section Title: Facilities Fund

Character Title: Other Charges

Character No.: 687202-75

**7920 Interest**

This account reflects the interest expense on the loan to purchase the new Administrative facility at 404 Aviation Blvd, the new O&M facility at 1315 Airport Blvd, and the equipment lease for the Geo-Thermal Exchange Project.

**7980 Depreciation**

This item is requested to provide appropriations for depreciation of the Agency's Administrative Offices and the maintenance facilities at the Airport treatment plant. No cash expenditure of funds is made.

Character Title: Fixed Assets

Character No.: 687202-85

**8510 Buildings/Improvements**

This item is requested to provide appropriations for a charging stations (\$50,000) and Geo-Thermal Exchange Project (\$2,900,000). To proceed fund balance will be used and a loan will need to be acquired.

Character Title: Administrative Control Account

Character No.: 687202-92

**9200 Ent - Principal**

This account reflects the principal payments due on the outstanding loans for the purchase of facilities in the Airport Business Park and the anticipated lease for the Geo-Thermal project. Payments are based on the loan/lease amortization schedules.

The following reflects the principal payment history to date:

Administration Building 404 Aviation Blvd. - payments began April 15, 2004 and will continue semi-annually until April 2016.

Original Amount of the Loan:	\$ 8,800,000
Total FY 03-04 through FY 07-08 Principal Payments:	(1,707,079)
FY 08-09 Principal Payment:	<u>(429,739)</u>
Outstanding Loan Amount	\$6,663,182

O&M facility 1315 Airport Blvd. - Payments began March 23, 2009 and will continue semi-annually until September 2023.

Original Amount of the Loan:	\$5,835,000
Total FY 08-09 Principal Payment:	<u>(140,484)</u>
Outstanding Loan Amount	\$5,694,516

Equipment lease for Geo-Thermal project payments will begin October 2009 and continue until April 2024.

Original Amount of the Loan:	\$2,900,000
Total FY 08-09 Principal Payment:	<u>(137,414)</u>
Outstanding Loan Amount	\$2,762,586

**9209 Principal - Clearing**

This is the clearing account for sub-object 9200 Principal.

**FY 2009-10 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Internal Service Fund  
Section: Facilities Fund  
Index No.: 687202

DESCRIPTION OF FUND ACTIVITY	Actual FY 07-08	Estimated FY 08-09	Requested FY 09-10
Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,973,091	\$3,118,558	\$4,451,304
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,428,368	4,401,029	4,223,690
Expenditures - (Decrease) fund balance	(3,665,341)	(8,763,785)	(5,528,526)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(1,236,973)</b>	<b>(4,362,756)</b>	<b>(1,304,836)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	69,422	56,493	-
9200 Enterprise - Principal-Capital Lease	(410,432)	(\$570,224)	(877,469)
Post Audit Adjustment - Receivable	100,901	-	-
Capital Interest	(15,390)	-	-
Principal Receipt Advance PV Facility	132,214	-	143,550
4200 LTD Proceeds	-	-	2,900,000
Change in Due from Other Funds	137,764	5,783	-
PY CIP Reclass to Operations	474	-	-
Proceeds from Issuance of Debt	-	5,835,000	-
Principal Receipt Advance PV Facility	-	137,767	-
Asset Transfer	1,641,294	-	-
Change in Capital Lease Payable	77,482	(428,776)	-
7980 Depreciation	648,712	659,459	979,500
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$2,382,441</b>	<b>\$5,695,502</b>	<b>\$3,145,581</b>
Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance			
Available for Budgeting	\$3,118,558	\$4,451,304	\$6,292,049
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$1,145,467</b>	<b>\$1,332,746</b>	<b>\$1,840,745</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/07</u></b>	<b><u>7/1/08</u></b>	
Cash	\$2,762,701	\$3,500,389	
Prepaid Expense	8,446	0	
Accounts Receivable	0	100,901	
Due from Other Funds	0	137,764	
Accounts Payable	(71,529)	(65,550)	
Retention Payable	0	0	
Interest Payable	(93,390)	(68,713)	
Capital Lease Payable	(507,222)	(429,740)	
Encumbrances	(125,915)	(56,493)	
<b>Total Beginning Fund Balance</b>	<b>\$1,973,091</b>	<b>\$3,118,558</b>	